

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL NO. 322 OF 2006

The Commissioner of Income Tax, ... Appellant
City-III, Mumbai.

V/s.

M/s. Hercules Investment Ltd., ... Respondent

Mr. A.N. Kotangale for the appellant.
Mr. J.D. Mistry with Mr. Raj Darak for respondent.

**CORAM : H.L. GOKHALE &
V.R. KINGAONKAR, JJ.
DATED : 1st August, 2006**

P.C.

. The demand involved in this matter is less than Rs. 2 lacs. We do not entertain this appeal in view of the C.B.D.T. circular. Hence, the appeal is rejected.

[H.L. GOKHALE, J.]

[V.R. KINGAONKAR, J.]